

**STUDENT SENATE BILL 2023-1219**

**TITLE: THE CHARITABLE REFORM ACT– 800 CODES REVISIONS**

**AUTHOR(S): Senator Raj Mia**

**SPONSORS:**

**CHAPTER 823 CHARITABLE DONATIONS (2012-108, 2015-115)**

**823.4001** Student Government makes payments on behalf of student organizations to charitable entities. In order to discharge this agency function in a responsible manner, the following guidelines are to be applied:

1. Charitable donation must go directly to the charitable organization, which must have 501(c) 3 statutes from the Internal Revenue Service. Charitable donations/payments to individuals will not be allowed for the following reasons:

a. The funds become taxable income when paid to the individual, as it is tied to their social security number. UF is not a charitable entity and payment from UF does not mitigate the tax situation. Accordingly, the funds are no longer a charitable donation when dispensed to the individual and that individual would receive the benefit of making the charitable donation, not the student organization giving it.

b. UF has no established criteria or basis for making the decision with regards to which individuals should receive charitable donations.

c. UF does not have an established decision making process based on specified criteria/requirement to make a payment to an individual and the decision would be an arbitrary one. Accordingly, that decision would not follow guidelines of good practice with financial records as required by UF Finance and Accounting and would be subject to challenge to the payment by members within the group that raised the funds.

d. Finally, UF is at risk if the payments are later determined to be inappropriate or in violation of our IRS status as an educational institution.

2. Payments to charitable organizations must meet the following criteria;

a. The recipient organization has been established for at least three (3) years; and

b. The recipient organization is listed on Charity Navigator; and

c. Not be listed on the Charity Navigator as —10 Charities in Deep Financial Troublell or —10 Charities Routinely in the Red.